BOMBAY ACT No. II OF 1932[1].

[THE BOMBAY FINANCE ACT, 1932.]

[*30th March 1932*]

Amended by Bom. 6 of 1932.
" " " 1 of 1933.
" " " 1 of 1934.
" " " 1 of 1935.
" " " 3 of 1936.
Adapted and modified by the Adaptation of Indian Laws Order in Council.
Amended by Bom. 7 of 1938.
" " " 4 of 1939.
" " " 17 of 1939.
" " " 1 of 1940.*
" " " 4 of 1941.*
" " " 6 of 1942.*
" " " 3 of 1943.*
" " " 4 of 1944.*
" " " 4 of 1945.*
" " " 9 of 1946.*
" " " 8 of 1947.
Adapted and modified by the India (Adaptation of Existing Indian Laws), Order, 1947.
Amended by Bom. 23 of 1948.
" " " 2 of 1949.
" " " 53 of 1949.
" " " 60 of 1949.
" " " 8 of 1950.
" " " 9 of 1950.
Adapted and modified by the Adaptation of Laws Order, 1950.
Amended by Bom. 16 of 1951.
Amended by Act 28 of 1951.

An Act to provide for the levy of a duty on consumption of electrical energy [2]* * * * [3][to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the Province of Bombay, to provide for the levy of a tax on immovable property in certain urban areas [4][to provide for the levy of a tax on advertisements in newspapers], and to amend the Bombay Entertainments Duty Act, 1923, and the Bombay Betting Tax Act, 1925].

VII of 1870. II of 1899. Bom. I of 1923. Bom. VI of 1925.

WHEREAS it is expedient to provide for the levy of a duty on consumption of electrical energy, [2]* * * * [5][to amend the [6]Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the Province of Bombay, for the purposes hereinafter appearing, to provide for the levy of a tax on immovable property in certain urban areas, [7][to provide for the levy of a tax on advertisements

VII of 1870. II of 1899.

[1] For Statement of Objects and Reasons *see Bombay Government Gazette*, 1932, Pt. V, pp. 30-34; for Report of the Select Committee *see ibid.*, 1932, Part V, pp. 40-47; and for Proceedings in Council, *see* Bombay Legislative Council Debates, 1932, Vol. XXXIV.

[2] The words "for the purposes of lights and fans" were deleted by Bom. 2 of 1949, s. 2.

[3] This portion was substituted for the original by Bom. 23 of 1948, s. 9.

[4] These words were inserted by Bom. 2 of 1949, s. 2.

[5] This portion was substituted for the original by Bom. 23 of 1948, s. 10.

[6] Central Acts.

[7] These words were inserted by Bom. 2 of 1949, s. 2.

* Sections 3 to 9 of Bom. 1 of 1940, sections 3, 4, 6 and 7 of Bom. 4 of 1941, sections 3 and 5 of Bom. 6 of 1942, section 3 of Bom. 3 of 1943, Bom. 4 of 1944 and Bom. 4 of 1945, and sections 3 to 8 of Bom. 9 of 1946 were re-enacted by Bom. 23 of 1948.

in newspapers] and to amend the Bombay Entertainments Duty Act, 1923, and the Bombay Betting Tax Act, 1925, for the purposes hereinafter appearing]; It is hereby enacted as follows :— Bom. I of 1923. Bom. VI of 1925.

PART I.

Preliminary.

Short title. **1.** This Act may be called the Bombay Finance Act, 1932.

Extent and commencement and duration. **2.** (*1*) Except where it is otherwise provided in this Act, this Act extends to the whole of the Presidency of Bombay.

(*2*) It shall come into force on the 1st day of April 1932.

[1] * * * *

Savings. [2] [**2A.** The provisions of this Act shall be in addition to and not in derogation of the provisions of the Bombay Increase of Stamp Duties Act, 1943, and the Bombay Increase of Court-fees Act, 1943.] Bom. XIV of 1943. Bom. XV of 1943.

PART II.

Electricity Duty.

Extent of Part II. **3.** This Part extends to the whole of the Presidency of Bombay. [3] * *

Definitions. **4.** In this Part, unless there is anything repugnant in the subject or context—

(*a*) "consumer" means any person who is supplied with energy by a licensee [4][but does not include a licensee to whom energy is supplied by the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948]; LIV of 1948.

(*b*) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;

(*c*) "licensee" means any person licensed under Part II of the [5]Indian Electricity Act, 1910, to supply energy and includes any person who has obtained the sanction of the [6][[7][State] Government] under [8][section 28 of that Act, the State Government when it is engaged in a business of supplying energy and the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948]; IX of 1910. LIV of 1948.

(*d*) "prescribed" means prescribed by rules made under this Part.

Duty on units of energy consumed. **5.** There shall be levied and paid to the Government of Bombay, on the units of energy consumed [9] * * * excluding losses of energy in transmission and tran formation, a duty (hereinafter referred to as "electricity duty") at the rates specified in the First Schedule to this Part :

Provided that electricity duty shall not be leviable on the units of energy consumed [10][by any Government [11] * * * *] or by or in respect of any local authority, railway administration, tramway company, [12] * * [13][or] institution [14]* specified in the Second Schedule to this Part, except to the extent specified therein.

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[1] Sub-section (*3*) was deleted by Bom. 23 of 1948, s. 11.

[2] Section 2A was inserted by Bom. 4 of 1945, s. 3, read with Bom. 23 of 1948, s. 7.

[3] The words "except Aden" were omitted by the Adaptation of Indian Laws Order in Council.

[4] These words, brackets and figures were inserted by Bom. 16 of 1951, s. 2(*1*).

[5] Central Acts.

[6] The words "Provincial Government" were substituted for the words "Local Government by the Adaptation of Indian Laws Order in Council.

[7] This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

[8] These words, brackets and figures were substituted for the original by Bom. 16 of 1951, s. 2 (*2*).

[9] The words "for the purpose of lights and fans" were deleted by Bom. 2 of 1949, s. 3.

[10] The words "by any Government or the Crown Representative" were substituted for the words "by Government" by the Adaptation of Indian Laws Order in Council.

[11] The words "or the Crown Representative" were omitted by paragraph 7 of the India (Adaptation of Existing Indian Laws) Order, 1947.

[12] The words "industrial undertaking" were deleted by Bom. 2 of 1949, s. 3.

[13] The word "or" was inserted by Bom. 4 of 1939, s. 3 (*1*) (*i*).

[14] The words "or class of persons" were deleted, *ibid.*, s. 3 (*1*) (*ii*).

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An Act to provide for the levy of a duty on consumption of electrical energy [2]* * * [3][to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the Province of Bombay, to provide for the levy of a tax on immovable property in certain urban areas [4][to provide for the levy of a tax on advertisements in newspapers], and to amend the Bombay Entertainments Duty Act, 1923, and the Bombay Betting Tax Act, 1925].

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1. This Act may be called the Bombay Finance Act, 1932.

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[2][**2A.** The provisions of this Act shall be in addition to and not in derogation of the provisions of the Bombay Increase of Stamp Duties Act, 1943, and the Bombay Increase of Court-fees Act, 1943.] Bom. XIV of 1943. Bom. XV of 1943.

PART II.
Electricity Duty.

Extent of Part II.

3. This Part extends to the whole of the Presidency of Bombay. [3]* *

Definitions.

4. In this Part, unless there is anything repugnant in the subject or context—

(*a*) "consumer" means any person who is supplied with energy by a licensee [4][but does not include a licensee to whom energy is supplied by the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948]; LIV of 1948.

(*b*) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;

(*c*) "licensee" means any person licensed under Part II of the [5]Indian Electricity Act, 1910, to supply energy and includes any person who has obtained the sanction of the [6][[7][State] Government] under [8][section 28 of that Act, the State Government when it is engaged in a business of supplying energy and the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948]; IX of 1910. LIV of 1948.

(*d*) "prescribed" means prescribed by rules made under this Part.

Duty on units of energy consumed.

5. There shall be levied and paid to the Government of Bombay, on the units of energy consumed [9]* * * excluding losses of energy in transmission and transformation, a duty (hereinafter referred to as "electricity duty") at the rates specified in the First Schedule to this Part:

Provided that electricity duty shall not be leviable on the units of energy consumed [10][by any Government [11]* * * *] or by or in respect of any local authority, railway administration, tramway company, [12]* * * [13][or] institution [14]* specified in the Second Schedule to this Part, except to the extent specified therein.

---

[1] Sub-section (*3*) was deleted by Bom. 23 of 1948, s. 11.

[2] Section 2A was inserted by Bom. 4 of 1945, s. 3, read with Bom. 23 of 1948, s. 7.

[3] The words "except Aden" were omitted by the Adaptation of Indian Laws Order in Council.

[4] These words, brackets and figures were inserted by Bom. 16 of 1951, s. 2 (*1*).

[5] Central Acts.

[6] The words "Provincial Government" were substituted for the words "Local Government" by the Adaptation of Indian Laws Order in Council.

[7] This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

[8] These words, brackets and figures were substituted for the original by Bom. 16 of 1951, s. 2 (*2*).

[9] The words "for the purpose of lights and fans" were deleted by Bom. 2 of 1949, s. 3.

[10] The words "by any Government or the Crown Representative" were substituted for the words "by Government" by the Adaptation of Indian Laws Order in Council.

[11] The words "or the Crown Representative" were omitted by paragraph 7 of the India (Adaptation of Existing Indian Laws) Order, 1947.

[12] The words "industrial undertaking" were deleted by Bom. 2 of 1949, s. 3.

[13] The word "or" was inserted by Bom. 4 of 1939, s. 3 (*1*) (*i*).

[14] The words "or class of persons" were deleted, *ibid.*, s. 3 (*1*) (*ii*).

Payment of electricity duty.

6. (*1*) Every licensee shall collect and pay to the Government at the time and in the manner prescribed, the proper electricity duty payable under this Part on the units of energy supplied by him to consumers. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the Government :

Provided that where the licensee has been unable to recover his dues for the energy supplied by him, he shall not be liable to pay the duty in respect of the energy so supplied.

(*2*) Where any person fails or neglects to pay, at the time and in the manner prescribed, the amount of electricity duty due from him, the licensee may, without prejudice to the right of Government to recover the amount under section 9, and after giving not less than seven clear days' notice in writing to such person, cut off the supply of energy to such person ; and he may, for that purpose, exercise the power conferred on a licensee by sub-section (*1*) of section 24 of the [1]Indian Electricity Act, 1910, for recovery of any charge or sum due in respect of energy supplied by him.

IX of 1910.

[2][(*3*) The licensee shall be entitled to a rebate of such amount as may from time to time be determined by the State Government, regard being had to the cost of collection of the duty incurred by such licensee.]

[3](*4*) Every person other than a licensee who generates energy for his own use shall pay to the [4][State] Government at the time and in the manner prescribed the proper electricity duty payable under this Part on the units of energy consumed by him.

[5](*5*) Nothing in this section shall apply,—

(*i*) to any person who generates energy for the purpose of supplying it for the use of vehicles or vessels ;

(*ii*) to the consumption of energy generated at a voltage not exceeding 100 volts.]

Licensee to keep books of account and submit returns.

7. Every licensee [6][and every other person who is liable to pay electricity duty under sub-section (*4*) of section 6] shall, unless he is exempt from payment of electricity duty under the proviso to section 5, keep books of account in the prescribed form and submit to the Government or to the prescribed officer returns in such form and at such times as may be prescribed, showing the units of energy supplied by him to each consumer or consumed by him, as the case may be, and the amount of the duty payable thereon and recovered or paid by him under section 6.

Inspecting officers.

8. The Government may, by notification in the [7][*Official Gazette*], appoint inspecting officers to inspect the prescribed books of accounts [8][kept under section 7]. Such officers shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Part and the rules made thereunder.

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[1] *See* Central Acts.
[2] Sub-section (*3*) was substituted for the original by Bom. 37 of 1953, s. 2.
[3] This sub-section was inserted by Bom. 4 of 1939, s. 3 (*2*).
[4] This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.
[5] Sub-section (*5*) was substituted for the paragraph beginning with the words " Nothing in " and ending with the words " or vessels " by Bom. 9 of 1950, s. 2.
[6] These words were inserted by Bom. 4 of 1949, s. 3 (*3*).
[7] The words " *Official Gazette* " were substituted for the words " *Bombay Government Gazette* " by the Adaptation of Indian Laws Order in Council.
[8] These words and figure were substituted for the words " of licensees " by Bom. 4 of 1939, s. 3 (*4*).

Recoveries.

9. Any sum due on account of electricity duty, if not paid at the time and in the manner prescribed, shall be recoverable [1][either through a civil court or as an arrear of land revenue—

(*a*) if the sum was payable under sub-section (*1*) of section 6, either from the consumer, or, subject to the proviso to the said sub-section from the licensee at the option of the [2][State] Government, and

(*b*) if the sum was payable under sub-section (*4*) of section 6 from the person who generates energy for his own use.]

Penalties.

10. If any person liable under section 7 to keep books of account or to submit returns fails to keep or submit the same in the manner prescribed or obstructs an inspector in the exercise of his powers and duties under this Part and the rules thereunder or contravenes any rule made under section 11 he shall, on conviction, be punishable with fine which may extend to fifty rupees.

Power to make rules.

11. (*1*) The Government may make, [3]rules not inconsistent with the provisions of this Part, for the purpose of carrying into effect the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the foregoing power such rules may—

(*a*) prescribe the time and manner of payment of the electricity duty under section 6 ;

(*b*) prescribe the form of the books of account to be kept and the times at which, the form in which and the officers to whom the returns required by section 7 shall be submitted ;

(*c*) prescribe the powers and duties of inspecting officers ; and

(*d*) provide for any other matter for which there is no provision or insufficient provision in this Part and for which provision is, in the opinion of the Government, necessary for giving effect to the provisions of this Part.

(*3*) The making of rules under this section shall be subject to the condition of previous publication. Such rules shall be laid [4][before each [5][House] of the [2][State] Legislature] for one month previous to the next session, thereof and shall be liable to be rescinded or modified [6][by a Resolution in which both [5][Houses] concur]. If any rule is modified, the Government may accept the modification and re-issue the rule accordingly or may rescind the rule.

FIRST SCHEDULE.

(*See* section 5.)

For lights and fans.

[7][(*a*) In respect of all premises not falling under [8][clauses (*b*) and (*c*)] and not exempted under the proviso to section 5 and the Second Schedule.	(1) In the City of Bombay.	(*i*) For each unit of energy consumed for the use of a cinema house or theatre—	¾ anna per unit.
		(*ii*) For each unit of energy consumed for any other purpose—	
		(*a*) where the total consumption per month does not exceed 12 units ..	1 anna per unit.
		(*b*) where the total consumption per month exceeds 12 units ...	1¼ annas per unit.

[1] These words, brackets, letters and figures were substituted for the original by Bom. 4 of 1939 s. 3(5).

[2] This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.

[3] For Rules made under this sections *see* Government Notification in the R. D. No. 8836/28, dated 14th September 1932, published in the *Bombay Government Gazette*, 1932, Pt. I, pp. 1254-57.

[4] The words " before each Chamber of the Provincial Legislature " were substituted for the words "on the table of the Bombay Legislative Council" by the Adaptation of Indian Laws Order in Council.

[5] The words " by a Resolution in which both Chambers concur " were inserted, *ibid*,.

[6] This clause was substituted for the original by Bom. 4 of 1939, s. 3 (6) (*i*).

[7] The words, brackets and letters " clauses (*b*) and (*c*) " were substituted for the word, brackets and letter " clause (*b*) " by Bom. 9 of 1950, s. 3 (*1*).

(2) In other areas	..	Such rate for each unit of energy consumed, not exceeding the rates prescribed in clause (*1*), as the [1][State] Government may by notification in the Official Gazette specify.]

(*b*) In respect of all premises not exempted under the proviso to section 5 and the Second Schedule [2][and not falling under clause (*c*)], when flat rates are charged by the licensee, for—

	[3][Such rate as may be prescribed by Government not exceeding annas per mensem.]
every lamp of less than 30 watts	[4][5
every lamp of 30 watts or more but less than 40 ...	7½
every lamp of 40 watts or more but less than 60 ...	10
every lamp of 60 watts or more but not exceeding 100	15
and for every additional 15 watts or fraction thereof in excess of 100 in any lamp	2½]

[5][(*c*) In respect of premises used by any industrial undertaking excluding premises used for residential and office purposes.	¼ anna for every two units of energy or fraction thereof.
(*d*) On units consumed for studiolighting.	¼ anna for every two units of energy or fraction thereof.

Explanation.—For the purposes of clause (*c*), premises which are used wholly or principally for carrying on a manufacturing process within the meaning of clause (*k*) of section 2 of the Factories Act, 1948, shall be deemed to be used by an industrial undertaking.]

LXIII of 1948. [6]* * * * * * * * *

[7][*For any other purpose.*

[8][(*a*)] For every two units of energy or fraction thereof consumed for any purpose other than lights and fans [9][not falling under clause (*b*) ... ¼ anna.]

[10][(*b*) For every five units of energy or fraction thereof consumed for electrolytic process or electric furnace by any industrial undertaking, subject however to the conditions that the Inspecting Officer appointed under section 8 is satisfied that the cost of the energy consumed is not less than 30 per cent. of the total cost of manufacture incurred by such ndustrial undertaking and that separate meters or sub-meters are installed for indicating such consumption separately ...¼ anna]

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[1] This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
[2] This portion was inserted by Bom. 9 of 1950, s. 3 (*2*).
[3] These words were substituted for the words "Annas per mensem" by Bom. 4 of 1939, s. 3(*6*)(*ii*)(*a*).
[4] These figures were respectively substituted for the figures "2, 3, 4, 6 and 1" *ibid.*, s. 3 (*6*) (*ii*) (*b*).
[5] Clauses (*c*) and (*d*) and Explanation were inserted by Bom. 9 of 1950, s. 3 (*3*).
[6] The Explanation was deleted by Bom. 4 of 1939, s. 3. (*6*) (*ii*) (*c*).
[7] This portion was added by Bom. 2 of 1949, s. 4.
[8] This entry was numbered as clause (*a*) by Bom. 16 of 1951, s. 3 (*1*).
[9] These words, brackets and letter were added by Bom. 16 of 1951, s. 3 (*1*).
[10] This clause was inserted, *ibid.*, s. 3 (*2*).

SECOND SCHEDULE.

(*See* section 5, proviso.)

Exemptions.

(*1*) [1][The [2][Government]], save in respect of premises used for residential purposes ;

(*2*) a railway administration as defined in clause (*6*) of section 3 of the [3]Indian Railways Act, 1890, save in respect of premises used for residential purposes ; IX of 1890.

(*3*) a local authority, save in respect of premises used for residential purposes ;

(*4*) a tramway company, save in respect of premises used for residential and office purposes ;

[4]* * * * * *

(*6*) a hospital or dispensary which is not maintained for private gain ;

[5]* * * * * *

[6]* * * * * *

[7]* * * * * *

PART III

Court-fees.

Amendment of section 7 of Act VII of 1870.

12. In section 7 of the [3]Court-fees Act, 1870, in its application to the Presidency of Bombay, in this Part referred to as the said Act,— VII of 1870.

(*a*) to clause (*d*) of paragraph (*iv*) the words " or other consequential relief " shall be added ;

(*b*) after the word " appeal " in paragraph (*iv*) the words " with a minimum fee of rupees five in the case of suits falling under clause (*c*) " shall be inserted ; and

(*c*) in clauses (1), (2) and (3) of the proviso to paragraph (*v*) for the words " five ", " ten " and " ten " the words " seven and half ", " fifteen " and " fifteen " shall, respectively, be substituted.

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[1] The words " The Crown " were substituted for the word " Government " by the Adaptation of Indian Laws Order in Council.

[2] This word was substituted for the word " Crown " by the Adaptation of Laws Order, 1950.

[3] *See* Central Acts.

[4] Entry (*5*) was deleted by Bom. 2 of 1949, s. 5.

[5] The Exemption (*7*) was deleted by Bom. 4 of 1939, s. 3 (*7*) (*i*).

[6] The Explanation was deleted by Bom. 2 of 1949, s. 5.

[7] Explanation (*2*) was deleted by Bom. 4 of 1939, s. 3 (*7*) (*iii*).

13. For articles 1, 8, 11, 12 and 12-A of, and the Table of rates of *ad valorem* fees in Schedule I to the said Act the following shall be substituted, namely :— Amendment of Schedule I to Act VII of 1870.

SCHEDULE I.

Ad Valorem Fees.

Number.	—	Proper fee.
1. Plaint, written statement, pleading a set off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount of value of the subject-matter in dispute does not exceed five rupees.	Six annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	Six annas.
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees.	Twelve annas.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	Five rupees.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	Fifteen rupees.

Number.		Proper fee.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Twenty-two rupees and eight annas.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Thirty rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Thirty rupees.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Thirty rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees.	
8. Copy of any document liable to stamp-duty under the [1]Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn. II of 1899.	(*a*) When the stamp-duty chargeable on the original does not exceed one rupee.	The amount of the duty chargeable on the original.
	(*b*) In any other case ..	One rupee.
11. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount or value in excess of one thousand rupees, up to ten thousand rupees.	Two per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of the amount or value in excess of ten thousand rupees, up to fifty thousand rupees.	Three per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount or value in excess of fifty thousand rupees, up to one lakh of rupees.	Four per centum.

[1] See Central Acts.